IN THE CLAIMS

Please amend the claims as follows:

1-11. (Cancel)

12. (Currently Amended) A gas turbine combustor comprising a combustor wall configured to absorb acoustic energy of a combustion variation, the combustor wall including a first perforated plate, a second perforated plate, and a back plate, the back plate being disposed outside the first perforated plate and the second perforated plate in a radial direction and spaced apart from the first perforated plate and the second perforated plate by a gap,

wherein the second perforated plate has cooling pipes embedded therein that are configured to receive cooling fluid, and

wherein the first perforated plate has openings which are positioned such that a distance L1 between the openings in a longitudinal direction and a distance L2 between the openings in a circumferential direction have a relationship of $0.25 \leq L1 / L2 \leq 4$ and positions of the openings adjacently arrayed in a row in the circumferential direction are offset such that the positions of the openings in every other row are aligned in the longitudinal direction.

13. (Canceled)

14. (Currently Amended) The gas turbine combustor according to claim 12, wherein the distance between the second perforated plate and the back plate is not uniform.

15. (Canceled)

16. (Currently Amended) The gas turbine combustor according to claim 12, wherein the second perforated plate is cooled with vapor.

17. (Currently Amended) The gas turbine combustor according to claim 12, wherein

the gap is configured to introduce cooling air between the first and second perforated ~~plate~~ plates and the back plate.

18-20. (Canceled)

21. (Previously Presented) The gas turbine combustor according to claim 12, wherein the back plate has openings through which air can pass.

22. (Canceled)

23. (Currently Amended) The gas turbine combustor according to claim 12, wherein the diameter of holes in the first perforated plate is 5 mm or less.

24. (Canceled)

25. (Previously Presented) A gas turbine combustor comprising a combustor wall configured to absorb acoustic energy of a combustion variation, the combustor wall including a first perforated plate, a second perforated plate, and a back plate,

wherein a portion of the first perforated plate overlaps a portion of the second perforated plate,

wherein the back plate is disposed outside the first perforated plate and the second perforated plate in a radial direction and spaced apart from the first perforated plate and the second perforated plate by a gap, and

wherein the second perforated plate has cooling pipes embedded therein that are configured to receive cooling fluid.

26. (Previously Presented) The gas turbine combustor according to claim 25, wherein the back plate has openings extending through the back plate.

27. (Previously Presented) The gas turbine combustor according to claim 25,

wherein perforations in the first perforated plate are provided in a first pattern, wherein perforations in the second perforated plate are provided in a second pattern, and wherein the first pattern is different from the second pattern.

28. (Previously Presented) The gas turbine combustor according to claim 25, wherein the first perforated plate is connected to the second perforated plate by a spring clip

29. (Previously Presented) The gas turbine combustor according to claim 25, wherein the first perforated plate has openings which are positioned such that a distance L1 between the openings in a longitudinal direction and a distance L2 between the openings in a circumferential direction have a relationship of $0.25 \leq L1 / L2 \leq 4$.